introduced. No loss on this account is therefore anticipated in 1081 and none has been provided for in the Budget of that year.

Excise, Customs and Marine.—These items do not call for any remarks.

Cardamom.—The excess of the actuals of 1080 over those of 1079 is Rs. 7,500. This is due mainly to Rs. 5,300 which were charged to Excise up to 1079 being debited to Cardamom in 1080. The balance is due to excess under supplies and services.

The grant for 1081 is Rs. 7,570 less than the actuals of 1080 and is due to savings under supplies and services.

Forest.—Excesses appear, 9,000 Rs. under conservancy and works, 6,000 Rs. under communications and buildings, and Rs. 9,000 under organization, improvement and extension of Forests.

Stamps and Registration.—The differences are not noticeable.

SALARIES AND EXPENSES OF DEPARTMENTS.

Law and Justice (Courts of Law).—The saving of Rs. 31,000 is due mainly to the omission of $\frac{1}{5}$ share of the cost of the Proverty Establishment which was charged to this head in 1079 and which is not a legitimate charge as the Provertikars perform no judicial functions. For 1081 an additional grant of Rs. 11,000 has been made on account of sanctioned increase of salaries to Puisne Judges of the High Court, petty construction and repairs which were wholly carried out by the P. W. D. and part of which has now been transferred to this service, and small increases to other minor fluctuating items.

Law and Justice (Jails).—The savings are under supplies and services and police guard. The grant for 1081 has been reduced by 3,900 Rs. under fluctuating charges *viz.* supplies and services and contingencies.

Palace—Calls for no remarks.

Elephant and Horse Establishment.—The variations are very small and need no notice.

General Administration.—The increase of 36,000 Rs. is due to the salary of the Financial Adviser and his establishment Rs. 12,500, to increased scale of Dewan's salary drawn for 12 months in 1080 against 4 months in 1079 (4,000 Rs) to the transfer of the charges under honorarium to the members of Legislative Council, purchase of books, maps, &c., contributions to associations, clubs, &c., and Srimulam Popular Assembly amounting in all to Rs. 19,700 from "Miscellaneous" to which they were debited in 1079. The grant for 1081 falls short of the accounts of 1080 by 12,000 Rs..

Stationery and Printing.—The excess of Rs. 37,000 over the actual of 1079 is made up as follows:—

36,000 Rs. under supplies and services, due to large expenditure of stationery for the Account and Financial forms newly introduced and for Revenue Settlement Registers and forms and 1,000 Rs. under printing due to the same cause.

In the Budget of 1081, the provision is short by Rs. 37,000 of the actuals of 1080.

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Mint.—The saving of 23,000 Rs. was due mainly to the stoppage of minting copper coins, for which copper discs were purchased and imported from England. As in future only withdrawn silver chuckrams will be minted the grant for 1081 has been fixed at 22,700 Rs. including all losses incidental to melting and recoining.

Police.—The excess of 11,000 Rs. is due to increments to salaries of officers and pay of establishment earned and also to the Police guard at the Jails being wholly charged to this service. The grant for 1081 is Rs. 2,47,400—Rs. 2,000 short of the actuals of 1080.

Education.—The excess of 32,000 Rs. was on the following items:—

College and High School	Rs	4,000	Due to increments earned.
College and High School for girls	,,	5,000	Do.
Inspection	,,	1,200	Do.
English Normal School...	,,	2,300	Do.
Vernacular schools	,,	14,000	Do. and additional schools opened.
Industrial School	,,	500	Due to increments earned.
Miscellaneous, Grants-in-Aid and charges for Examination	,,	10,000	Due to additional grants made for schools for backward classes.
		Rs.	37,000
Deduct savings	,,		
Law College	,,	2,800	
Sanskrit College	,,	800	
Reformatory	,,	1,000	
Other items	,,	400	5,000
		Total	32,000

The grant for 1081 has been fixed at Rs. 6,53,400—18,000 Rs. in excess of the actuals of 1080, *i. e.* 10,000 Rs. on account of increments earned and 8,000 Rs. to the Boys' College and High School for Physical apparatus to the Laboratory.

Science, Arts and Minor Departments.—The excess of 19,000 Rs. is the net of small excesses and savings of "18, Minor Departments" and does not call for special notice.

Medical and Sanitary Departments.—

	Rs.	Rs.
Excess under salaries and establishment due to increments earned		8,900
Excess under supplies and services and contingencies due to larger purchases of European medicines &c.		45,500
Rural conservancy		3,000
		57,400
Deduct savings, Town Improvement	3,400	
Native Medical Institutions	1,000	4,400
		53,000

The grant for 1081 has been fixed at Rs. 4,30,600—32,473 Rs. short of the actuals of 1080 as the extraordinarily high charges under supplies and services of 1080 are not anticipated to recur in 1081.

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Devaswoms.—The variations are very trifling.

Oottupurahs.—The excess is rather large, due to increase in prices. The grant for 1081 has been fixed at about the same figure as the actuals of 1079. In regard to these institutions and Devaswoms both of which cost between 10 and 11 lakhs of rupees, there is no definite scale in a handy form and the expenditure is admitted without any sufficient audit and control. Special arrangements have been made for the purpose of collecting necessary data and compiling a complete scale for all fixed charges and also for special charges on account of occasional purification ceremonies of all kinds. Two officers have been specially deputed for the work and are now busily engaged in it as explained in para 17 above.

Military.—The increase of 9,468 Rs. was partly due to increase, partly in salaries and partly in supplies and services. Additional grants have been provided for in the Budget for 1081 under supplies and services (Purchase of arms and ammunition) and account for the increase of Rs. 14,583.

Public Works, ordinary.—The large savings of Rs. 1,77,597 were due mainly to lapses and partly to the transfer of Petty construction and repairs to the Civil Departments concerned as explained in para 14—Public Works. For 1081 the grant has been reduced still further by Rs. 72,403 which was found possible by a reduction of the grants to the annual repairs of the Main Southern road, and to the improvement of Quilon-Shencottah road, the traffic on both of which must have appreciably diminished owing to the opening of the Railway to Quilon and of the grants for new works to be projected and sanctioned during the year.

C. Miscellaneous.—This is a fluctuating service having to provide for all extraordinary and unforeseen charges—the only fixed item being British Subsidy. The budget for 1081 provides Rs. 400,000 for Murajapom and Rs. 50,000 for His Highness' tour to Madras referred to in para 25 below.

FINANCIAL SERVICE.

Profit or Loss on Surplus Investments.—Under this head all losses in the purchase or sale of Government of India Promissory Notes by way of premium or discount, all brokerage exchange, &c., paid on such sales or purchases, income tax on interest realized and commission and other charges in connection with the account with Messrs. Arbuthnot & Co. are charged. The increase is small and needs no special explanation. In the Budget for 1081 provision for losses on sale of 6 lakhs of Government of India paper referred to above and for the usual commission, brokerage, &c., has been made and accounts for the increase of 15,000 Rs. over the actuals of 1080.

COMMERCIAL AND INDUSTRIAL SERVICE.

The Finances of the Anchal or Post Office Department as now accounted for result in a deficit of Rs. 23,000 to Rs. 27,000. As the Department takes no credit for the carriage of Government Post, how much of this deficit is nominal to be borne by the Departments concerned and how much of it is real cannot be ascertained till a system of service postage is introduced, and each Department made to pay for its own postage out of its grant for Contingences—an arrangement which is very desirable also in the interests of economy and efficient control. For reasons stated in para 14 "Public Works" the grant for Kodayar Project has been temporarily reduced this year to 3 lakhs of rupees.

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